

# INSTRUCTIONS – FILLING OUT COMPLAINT FORMS

Complete a Complaint Form for each parcel of real property **or** each account number of personal/manufacturers property you are appealing.

Print or type the requested information in the boxes.

Send two (2) copies to the State Tax Commission at the address below; keep a copy for your records.

## WHO MAY SIGN?

The taxpayer or his attorney may sign the Complaint form. Missouri law requires that if the taxpayer is a corporation, partnership, trust, association or estate, an attorney **must** sign the Complaint on behalf of the taxpayer.

## Real Property

Real Property (real estate) is identified by parcel or locator number.

You must file 2 copies of the appeal form and attach 2 copies of any document – including a Board of Equalization decision. You must send a copy of the Board of Equalization decision for **each** assessment unless you recently purchased the property.

### *Recently Purchased Property*

If you purchased the property within thirty (30) days of the statutory deadline for filing appeals to the board of equalization, or later in the year, and did not have a chance to appeal to the board of equalization, you will need to send your proof of purchase (*sales contract and closing statement*) in order that we have substantiating documentation of your purchase at a time which did not permit you to appeal to the board. You should contact the county clerk in the county where your property is located to determine the date when an appeal to the board was due.

## Filing Deadlines

- **ALL COUNTIES.** Your Complaint(s) must be filed with this Commission on or before September 30 of the year of assessment, or within thirty (30) days of the decision of the Board of Equalization, whichever is later.

Appeals arising from property purchased prior to or after the date for filing with the board of equalization are due on or before **December 31** of the year of assessment. Please refer to the paragraph above (*Recently Purchased Property*) for more information on this issue.

- **NOTE:** These filing deadlines are set by statute, the State Tax Commission cannot extend them. All Complaints sent by registered, certified or first class mail will be deemed filed as of the date of the postmark. Complaints sent by metered mail shall be deemed filed as of the date of post office cancellation; otherwise, as of the date the Commission receives the Complaint.

## **Personal Property**

Personal Property (vehicles, aircraft, office equipment, etc.) is usually identified by account number and may involve several pieces of property. In that case, attach a list of all personal property referenced by that number.

Example: If you own three vehicles and your account number is ABC123, list the three vehicles – 2002 Chevrolet Tahoe, 2004 Ford Explorer and 2006 Nissan Sentra – on an attached sheet.

You must file 2 copies of the appeal form and attach 2 copies of any document – including a Board of Equalization decision. You must send a copy of the Board of Equalization decision for **each** assessment unless you did not receive notice you did not get notice of the increase until you received your tax bill or by other means.

### **Filing Deadlines**

- **ALL COUNTIES.** Your Complaint(s) must be filed with this Commission on or before September 30 of the year of assessment, or within thirty (30) days of the decision of the Board of Equalization, whichever is later.

Appeals arising from an increase in the assessment of your personal property (e.g., vehicle(s), and you did not get notice of the increase until you received your tax bill, are due on or before **December 31** of the year of assessment.

- **NOTE:** These filing deadlines are set by statute, the State Tax Commission cannot extend them. All Complaints sent by registered, certified or first class mail will be deemed filed as of the date of the postmark. Complaints sent by metered mail shall be deemed filed as of the date of post office cancellation; otherwise, as of the date the Commission receives the Complaint.

If you have further questions, please refer to the pamphlet entitled Property Tax Appeals Before the State Tax Commission of Missouri, which provides basic information concerning your assessment appeal. If you still have questions, please feel free to contact the State Tax Commission at 573-751-1715.

Send completed Complaint Forms to:

**STATE TAX COMMISSION OF MISSOURI  
P.O. BOX 146  
JEFFERSON CITY, MO 65102-0146**